

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF DELAWARE**

In re)	Chapter 11
)	
TELEGLOBE COMMUNICATIONS)	Jointly Administered
CORPORATION, <i>et al.</i> ,)	Bankr. Case No. 02-11518 (MFW)
)	
Debtors.)	
TELEGLOBE COMMUNICATIONS)	
CORPORATION, <i>et al.</i> ,)	
)	
Plaintiffs,)	
)	
v.)	C.A. No. 04-CV-1266 (SLR)
)	
BCE INC., <i>et al.</i> ,)	
)	
Defendants.)	

**ORDER GRANTING PLAINTIFFS' MOTION *IN LIMINE*
TO PRECLUDE DEFENDANTS FROM RELYING UPON ANY
DELOITTE & TOUCHE DOCUMENTS, WITNESSES OR OTHER EVIDENCE,
AND FOR ADVERSE INFERENCES IN FAVOR OF PLAINTIFFS**

This matter having come before the Court on Plaintiffs' Motion *in Limine* to Preclude Defendants From Relying Upon Any Deloitte & Touche Documents, Witnesses Or Other Evidence, And For Adverse Inferences In Favor Of Plaintiffs ("Motion *in Limine*"); and the Court having determined that the legal and factual bases set forth in the Motion *in Limine* establish just cause for the relief requested therein;

IT IS HEREBY ORDERED this ____ day of _____, 2006, that:

1. The Motion *in Limine* is GRANTED.
2. Defendants are precluded as follows:
 - From offering testimony about any communications with Deloitte concerning Deloitte's views about the withdrawal of

or revisions to any representations letter sent to Deloitte for fiscal years 2001 and 2002;

- From offering testimony about any communications with Deloitte concerning Deloitte's views about revised financial statements for BCE, the Debtors and/or TI for fiscal years 2001 and 2002;
- From challenging the authenticity or admissibility of any document containing or reflecting any advice allegedly received from Deloitte;
- From arguing that they relied upon advice received from Deloitte;
- From arguing that Deloitte did not receive the original, unaltered representations letters;
- From arguing that any actions taken were in conformity with any advice given by Deloitte and/or were correct or appropriate as a result of, or as evidenced by, such advice;
- From attempting to justify their challenged accounting actions in this case and their actions in withdrawing their audit representations letters and their approved financial statements after February 28, 2002.

3. At trial, the Court shall accept as an admitted fact that all Deloitte & Touche testimony would have been adverse to Defendants and favorable to Plaintiffs.

United States District Judge